

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 5

77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590



961543

OCT 22 2019

MEMORANDUM

Subject: Superfund Site No. C5GQ
Niagara LaSalle Corp Site, IN
Itemized Cost Summary Request

From: Darius L. Taylor, Financial Specialist
Cost Recovery Team *Darius L. Taylor*
Program Accounting & Analysis Section

Through: Richard D. Hackley, Section Chief *D. L. Taylor*
Program Accounting & Analysis Section *for*

To: Debbie Keating, Environmental Protection Specialist
SFD - R05-SEMD-ERB2-ESS

The attached Itemized Cost Summary outlines all of the cumulative cost expenditures in the Integrated Financial Management/Compass Systems for Niagara LaSalle Corp Site, IN. These costs run through September 30, 2019.

This report lists all the payroll, travel, shipping, purchases, state assistance agreements, Interagency Agreements and contractor costs related to this site. We have also computed and included for your information Region V's indirect costs for this site. Based on adjustments recommended by the Office of Inspector General's Superfund audit for Fiscal Years 1983 through 1986, final indirect costs rates were computed as a dollar rate per hour (see accompanying table for rates for FY's 1983 through 1989). Indirect cost rates for these years were conservative and did not result in allocating all indirect costs to sites.

Therefore, starting in FY 1990 a new full cost indirect rate methodology was developed and applied to Superfund site costs. This essentially means that the new indirect cost rates are expressed as a percentage of total direct site costs as opposed to a dollar rate per hour (as was true under the old methodology). The resulting indirect cost rates for FY 1990 through 2018 are based on actual costs for those fiscal years (see accompanying table for rates for FY's 1990 through 2020).

The indirect cost rate for FY 2019 and 2020 will be 63.77%. This rate is provisional for these two years and will be updated upon subsequent indirect cost calculations.

If you have any questions or require any additional assistance, please contact Darius Taylor at 1-312-353-3241.

Attachments

INDIRECT COST RATES FOR FY 1983 THROUGH 1989 (OLD METHODOLOGY)

FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988	FY 1989
\$71.00	\$61.00	\$53.00	\$51.00	\$53.00	\$64.00	\$64.00

INDIRECT COST RATES FOR FY 1990 THROUGH 2016 (NEW METHODOLOGY)

FISCAL YEAR	INDIRECT COST RATE
1990	31.03%
1991	27.61%
1992	29.75%
1993	33.32%
1994	35.87%
1995	26.84%
1996	32.57%
1997	39.72%
1998	38.85%
1999	39.21%
2000	38.26%
2001	42.38%
2002	52.45%
2003	55.15%
2004	52.57%
2005	61.71%
2006	56.23%
2007	62.91%
2008	61.66%
2009	62.76%
2010	49.25%
2011	61.61%
2012	56.41%
2013	57.47%
2014	77.22%
2015	61.96%
2016	58.49%
2017	55.39%
2018	63.77%
2019*	63.77%
2020*	63.77%

* Indirect cost rates for these years are provisional.

Itemized Cost Summary
NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ
Cumulative Site Expenditures Through 09/30/2019

REGIONAL PAYROLL COSTS	\$33,301.28
SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)	
TETRA TECH, INC. (EPS51301)	\$85,217.66
EPA INDIRECT COSTS	\$74,272.70
Total Site Costs:	<div></div> <div>\$192,791.64</div>

Regional Payroll Costs

NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ

Cumulative Site Expenditures Through 09/30/2019

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
BENDING, PADMAVATI	2017	18	0.25	23.40
GHANTA, PADMAVATI		19	3.00	280.73
GENERAL ATTORNEY		23	1.50	140.36
			4.75	\$444.49
BENSING, MILAGROS	2019	15	0.25	15.62
ENVIRONMENTAL PROTECTION SPECIALIST			0.25	\$15.62
CANAR, JOHN	2018	14	12.00	702.13
Environmental Scientist		15	24.00	1,404.25
		16	9.00	658.24
		21	0.50	39.37
	2019	03	8.50	685.63
		06	3.50	282.32
		07	7.75	614.68
		10	11.75	872.21
		13	2.50	152.93
		14	3.25	248.50
		15	3.00	248.24
		16	1.00	82.74
		18	10.50	868.82
		19	4.50	372.35
			101.75	\$7,232.41
DABABNEH, FOUAD	2017	20	2.00	137.52
ENVIRONMENTAL ENGINEER		21	1.00	68.77
			3.00	\$206.29
KEATING, DEBRA	2019	15	1.00	74.99
FRIPT, DEBBIE		23	1.50	112.49
REGEL, DEBBIE		24	0.50	37.49
ENVIRONMENTAL PROTECTION SPECIALIST		25	5.00	374.96
			8.00	\$599.93
KYTE, LAWRENCE	2017	18	0.50	45.07
SUPERVISORY GENERAL ATTORNEY			0.50	\$45.07

Regional Payroll Costs

NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ

Cumulative Site Expenditures Through 09/30/2019

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
LUPTON, JANE GENERAL ATTORNEY	2017	18	0.25	25.95
			<hr/> 0.25	<hr/> \$25.95
MARITOTE, JOHN ENVIRONMENTAL PROTECTION SPECIALIST	2017	18	1.00	62.15
			<hr/> 1.00	<hr/> \$62.15
PETERSON, STEVEN ENVIRONMENTAL SCIENTIST	2017	26	0.50	38.43
			<hr/> 0.50	<hr/> \$38.43
ROTH, CHARLES Life Scientist	2018	14	15.00	1,170.40
		15	20.50	1,459.87
		16	11.50	897.32
	2019	03	3.00	234.08
		06	2.00	156.05
		19	1.00	81.36
			<hr/> 53.00	<hr/> \$3,999.08
SAUNDERS, VINCENT Supv Environmental Protection Specialist	2018	05	2.25	191.39
			<hr/> 2.25	<hr/> \$191.39
VEGA, SONIA LIFE SCIENTIST	2017	18	6.50	500.51
		19	8.00	616.00
		20	8.00	616.00
		22	7.50	569.98
		23	21.50	1,625.10
		24	30.00	2,310.00
		25	29.00	2,233.01
		26	24.00	1,847.99
	2018	03	4.00	330.71
		04	4.00	320.36
		10	1.00	84.30
		11	4.00	337.15
		14	5.00	421.44
		15	6.00	505.72
		16	1.00	84.29

Regional Payroll Costs

NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ

Cumulative Site Expenditures Through 09/30/2019

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>	
VEGA, SONIA	2018	17	2.50	210.74	
		18	2.00	168.57	
		19	6.50	547.87	
		21	16.00	1,348.58	
		22	1.50	126.45	
		23	20.00	1,685.82	
		24	3.00	252.86	
		26	1.50	126.44	
	2019	03	11.00	883.84	
		06	2.00	155.54	
		13	3.00	257.25	
		14	2.00	171.60	
		15	5.00	429.06	
		18	3.00	257.44	
		19	10.00	858.11	
		23	2.00	171.60	
		24	1.00	85.82	
		25	3.50	300.32	
				255.00	\$20,440.47

Headquarters Payroll Costs

NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ

Cumulative Site Expenditures Through 09/30/2019

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
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Regional Travel Costs
NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ
Cumulative Site Expenditures Through 09/30/2019

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
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Headquarters Travel Costs
NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ
Cumulative Site Expenditures Through 09/30/2019

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
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Contract Costs

NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ
Cumulative Site Expenditures Through 09/30/2019

SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)

Contractor Name: TETRA TECH, INC.

EPA Contract Number: EPS51301

Delivery Order Information DO # Start Date End Date
 00001 07/29/2017 05/24/2019

Project Officer(s): CHUMMAR, SAM
 PETERSON, STEVEN

Dates of Service: From: 07/29/2017 To: 05/24/2019

Summary of Service:

Total Costs: \$85,217.66

<u>Voucher Number</u>	<u>Voucher Date</u>	<u>Voucher Amount</u>	<u>Treasury Schedule Number and Date</u>	<u>Site Amount</u>	<u>Annual Allocation</u>
A041	09/07/2017	485,950.25	AVC170274 09/27/2017	3,455.44	997.87
A042	10/12/2017	493,432.37	AVC180027 11/01/2017	12,490.83	3,607.13
A043	11/10/2017	362,987.60	AVC180053 12/04/2017	1,328.50	383.65
A045	12/08/2017	305,315.68	AVC180086 12/29/2017	13,375.73	3,862.67
A050	05/11/2018	333,402.64	AVC180225 06/01/2018	724.70	209.28
A052	07/20/2018	556,303.59	AVC180277 08/13/2018	426.30	123.11
A053	08/10/2018	464,152.96	AVC180295 08/31/2018	503.18	145.31
A054	09/20/2018	516,249.65	AVC190021 10/15/2018	5,742.63	1,658.37
A055	10/16/2018	484,670.85	AVC190043 11/07/2018	1,530.49	441.98
A056	11/09/2018	426,213.06	AVC190070 12/07/2018	9,739.70	2,812.65
A057	12/07/2018	270,170.73	AVC190088 12/27/2018	1,547.09	446.77
A058	01/11/2019	399,119.90	AVC190114 02/07/2019	13,048.96	3,768.30
A062	05/10/2019	309,651.74	05/29/2019	153.30	44.27
A063	05/31/2019	314,554.01	AVC190225 06/24/2019	503.70	145.46
A064	07/16/2019	419,748.65	08/06/2019	1,552.08	448.21
Total:				<u>\$66,122.63</u>	<u>\$19,095.03</u>

Contract Costs

NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ
Cumulative Site Expenditures Through 09/30/2019

SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)

Contractor Name: TETRA TECH, INC.

EPA Contract Number: EPS51301

Delivery Order Information DO # Start Date End Date
 00001 07/29/2017 05/24/2019

Project Officer(s): CHUMMAR, SAM
 PETERSON, STEVEN

Dates of Service: From: 07/29/2017 To: 05/24/2019

Summary of Service:

Total Costs: \$85,217.66

<u>Voucher Number</u>	<u>Schedule Number</u>	<u>Rate Type</u>	<u>Annual Allocation Rate</u>
A041	AVC170274	Class	0.288782
A042	AVC180027	Class	0.288782
A043	AVC180053	Class	0.288782
A045	AVC180086	Class	0.288782
A050	AVC180225	Class	0.288782
A052	AVC180277	Class	0.288782
A053	AVC180295	Class	0.288782
A054	AVC190021	Class	0.288782
A055	AVC190043	Class	0.288782
A056	AVC190070	Class	0.288782
A057	AVC190088	Class	0.288782
A058	AVC190114	Class	0.288782
A062	~	Class	0.288782
A063	AVC190225	Class	0.288782
A064	~	Class	0.288782

EPA Indirect Costs

NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ

Cumulative Site Expenditures Through 09/30/2019

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
2017	15,594.28	55.39%	8,637.65
2018	50,254.66	63.77%	32,047.41
2019	52,670.00	63.77%	33,587.64
	<u>118,518.94</u>		
Total EPA Indirect Costs			<u>\$74,272.70</u>

EPA Indirect Costs

NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ

Cumulative Site Expenditures Through 09/30/2019

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
BENDING, PADMAVATI	2017	18	23.40	55.39%	12.96
		19	280.73	55.39%	155.50
		23	140.36	55.39%	77.75
			<u>444.49</u>		<u>\$246.21</u>
DABABNEH, FOUAD	2017	20	137.52	55.39%	76.17
		21	68.77	55.39%	38.09
			<u>206.29</u>		<u>\$114.26</u>
KYTE, LAWRENCE	2017	18	45.07	55.39%	24.96
			<u>45.07</u>		<u>\$24.96</u>
LUPTON, JANE	2017	18	25.95	55.39%	14.37
			<u>25.95</u>		<u>\$14.37</u>
MARITOTE, JOHN	2017	18	62.15	55.39%	34.42
			<u>62.15</u>		<u>\$34.42</u>
PETERSON, STEVEN	2017	26	38.43	55.39%	21.29
			<u>38.43</u>		<u>\$21.29</u>
VEGA, SONIA	2017	18	500.51	55.39%	277.23
		19	616.00	55.39%	341.20
		20	616.00	55.39%	341.20
		22	569.98	55.39%	315.71
		23	1,625.10	55.39%	900.14
		24	2,310.00	55.39%	1,279.51
		25	2,233.01	55.39%	1,236.86

EPA Indirect Costs

NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ

Cumulative Site Expenditures Through 09/30/2019

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
VEGA, SONIA	2017	26	1,847.99	55.39%	1,023.60
			10,318.59		\$5,715.45
Total Fiscal Year 2017 Payroll Direct Costs:			11,140.97		\$6,170.96

OTHER DIRECT COSTS

<u>Contract, IAG, SCA, Misc.NO</u>	<u>Voucher Number</u>	<u>Treasury Schedule Date</u>	<u>Site Amount</u>	<u>Annual/SMO Allocation Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
EPS51301	A041	09/27/2017	3,455.44	997.87	55.39%	2,466.69
			3,455.44	997.87		\$2,466.69
Total Fiscal Year 2017 Other Direct Costs:			3,455.44	997.87		\$2,466.69
Total Fiscal Year 2017:			15,594.28			\$8,637.65

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
CANAR, JOHN	2018	14	702.13	63.77%	447.75
		15	1,404.25	63.77%	895.49
		16	658.24	63.77%	419.76
		21	39.37	63.77%	25.11
			2,803.99		\$1,788.11
ROTH, CHARLES	2018	14	1,170.40	63.77%	746.36
		15	1,459.87	63.77%	930.96

EPA Indirect Costs

NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ

Cumulative Site Expenditures Through 09/30/2019

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
ROTH, CHARLES	2018	16	897.32	63.77%	572.22
			3,527.59		\$2,249.54
SAUNDERS, VINCENT	2018	05	191.39	63.77%	122.05
			191.39		\$122.05
VEGA, SONIA	2018	03	330.71	63.77%	210.89
		04	320.36	63.77%	204.29
		10	84.30	63.77%	53.76
		11	337.15	63.77%	215.00
		14	421.44	63.77%	268.75
		15	505.72	63.77%	322.50
		16	84.29	63.77%	53.75
		17	210.74	63.77%	134.39
		18	168.57	63.77%	107.50
		19	547.87	63.77%	349.38
		21	1,348.58	63.77%	859.99
		22	126.45	63.77%	80.64
		23	1,685.82	63.77%	1,075.05
		24	252.86	63.77%	161.25
		26	126.44	63.77%	80.63
			6,551.30		\$4,177.77
Total Fiscal Year 2018 Payroll Direct Costs:			13,074.27		\$8,337.47

OTHER DIRECT COSTS

<u>Contract, IAG, SCA, Misc.NO</u>	<u>Voucher Number</u>	<u>Treasury Schedule Date</u>	<u>Site Amount</u>	<u>Annual/SMO Allocation Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
EPS51301	A042	11/01/2017	12,490.83	3,607.13	63.77%	10,265.67
	A043	12/04/2017	1,328.50	383.65	63.77%	1,091.84
	A045	12/29/2017	13,375.73	3,862.67	63.77%	10,992.93

EPA Indirect Costs

NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ

Cumulative Site Expenditures Through 09/30/2019

OTHER DIRECT COSTS

Contract, IAG, SCA, Misc.NO	Voucher Number	Treasury Schedule Date	Site Amount	Annual/SMO Allocation Costs	Ind. Rate (%)	Indirect Costs
EPS51301	A050	06/01/2018	724.70	209.28	63.77%	595.60
	A052	08/13/2018	426.30	123.11	63.77%	350.36
	A053	08/31/2018	503.18	145.31	63.77%	413.54
			28,849.24	8,331.15		\$23,709.94
Total Fiscal Year 2018 Other Direct Costs:			28,849.24	8,331.15		\$23,709.94
Total Fiscal Year 2018:			50,254.66			\$32,047.41

PAYROLL DIRECT COSTS

Employee Name	Fiscal Year	Pay Period	Payroll Costs	Ind. Rate (%)	Indirect Costs
BENSING, MILAGROS	2019	15	15.62	63.77%	9.96
			15.62		\$9.96
CANAR, JOHN	2019	03	685.63	63.77%	437.23
		06	282.32	63.77%	180.04
		07	614.68	63.77%	391.98
		10	872.21	63.77%	556.21
		13	152.93	63.77%	97.52
		14	248.50	63.77%	158.47
		15	248.24	63.77%	158.30
		16	82.74	63.77%	52.76
		18	868.82	63.77%	554.05
		19	372.35	63.77%	237.45
			4,428.42		\$2,824.01
KEATING, DEBRA	2019	15	74.99	63.77%	47.82
		23	112.49	63.77%	71.73
		24	37.49	63.77%	23.91

EPA Indirect Costs

NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ

Cumulative Site Expenditures Through 09/30/2019

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
KEATING, DEBRA	2019	25	374.96	63.77%	239.11
			599.93		\$382.57
ROTH, CHARLES	2019	03	234.08	63.77%	149.27
		06	156.05	63.77%	99.51
		19	81.36	63.77%	51.88
			471.49		\$300.66
VEGA, SONIA	2019	03	883.84	63.77%	563.62
		06	155.54	63.77%	99.19
		13	257.25	63.77%	164.05
		14	171.60	63.77%	109.43
		15	429.06	63.77%	273.61
		18	257.44	63.77%	164.17
		19	858.11	63.77%	547.22
		23	171.60	63.77%	109.43
		24	85.82	63.77%	54.73
		25	300.32	63.77%	191.51
			3,570.58		\$2,276.96
Total Fiscal Year 2019 Payroll Direct Costs:			9,086.04		\$5,794.16

OTHER DIRECT COSTS

<u>Contract, IAG, SCA, Misc.NO</u>	<u>Voucher Number</u>	<u>Treasury Schedule Date</u>	<u>Site Amount</u>	<u>Annual/SMO Allocation Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
EPS51301	A054	10/15/2018	5,742.63	1,658.37	63.77%	4,719.62
	A055	11/07/2018	1,530.49	441.98	63.77%	1,257.84
	A056	12/07/2018	9,739.70	2,812.65	63.77%	8,004.63
	A057	12/27/2018	1,547.09	446.77	63.77%	1,271.48
	A058	02/07/2019	13,048.96	3,768.30	63.77%	10,724.37
	A062	05/29/2019	153.30	44.27	63.77%	125.99

EPA Indirect Costs

NIAGARA LASALLE CORP SITE, HAMMOND, IN SITE ID = C5 GQ

Cumulative Site Expenditures Through 09/30/2019

OTHER DIRECT COSTS

Contract, IAG, SCA, Misc.NO	Voucher Number	Treasury Schedule Date	Site Amount	Annual/SMO Allocation Costs	Ind. Rate (%)	Indirect Costs
EPS51301	A063	06/24/2019	503.70	145.46	63.77%	413.97
	A064	08/06/2019	1,552.08	448.21	63.77%	1,275.58
			33,817.95	9,766.01		\$27,793.48
Total Fiscal Year 2019 Other Direct Costs:			33,817.95	9,766.01		\$27,793.48
Total Fiscal Year 2019:			52,670.00			\$33,587.64
Total EPA Indirect Costs						\$74,272.70